

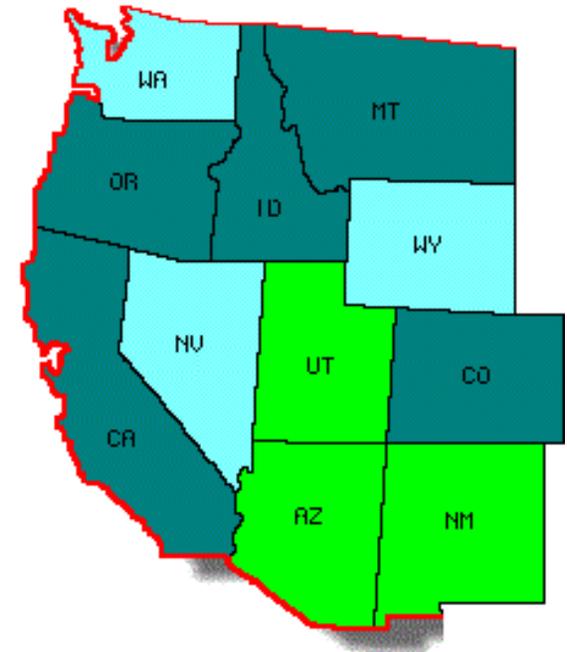
Electability of a Method for Apportioning Corporate Income in the Western States

Election Structure					
State	Statutory Reference	Who Can Elect	Choice A	Choice B	Choice C
AZ ¹	A.R.S. 43-1139	Taxpayers other than "air commerce"	Double weighted sales	Single sales (fully phased in Jan 2017)	N/A
NM ²	N.M. Stat. § 7-4-10	Manufacturers	Equal weight	Single sales (fully phased in Jan 2018)	N/A
		Headquarters Operation	Equal weight	Single sales	N/A
UT ³	U.C.A. § 59-7-311	Optional sales factor weighted taxpayers	Equal weight	Double weighted sales	Single sales
		Taxpayers other than optional sales factor weighted taxpayers and sales factor weighted taxpayers	Equal weight	Double weighted sales	N/A

- 1 In Arizona, air commerce taxpayers use a method of apportionment in which business income is multiplied by a fraction, "the numerator of which is the revenue aircraft miles flown within this state for flights beginning or ending in this state and the denominator of which is the total revenue aircraft miles flown by the taxpayer's aircraft everywhere."
- 2 In New Mexico, all other taxpayers use an equal weight method of apportionment.
- 3 In Utah, sales factor weighted taxpayers use a single sales factor method of apportionment.

Western States

- - Election
- - No election
- - No tax



Source: diymaps.net (c)